

# The Pacific Commercial Advertiser

U. S. WEATHER BUREAU, APRIL 28. — Last 24 hours' rainfall, .03. Temperature, max. 76; min. 67. Weather, fair to showery.

ESTABLISHED JULY 2, 1856

SUGAR.—96 Test Centrifugals, 4.6175c; Per Ton, \$92.35. 88 Analysis Beets, 12s 10 1-2d; Per Ton, \$95.60.

VOL. XLI., NO. 7090.

HONOLULU, HAWAII TERRITORY, SATURDAY, APRIL 29, 1905.

PRICE FIVE CENTS.

## CHANGES MADE IN TAX LAWS BY LEGISLATURE

**People Who Permit Their Payments to Go Delinquent Will Find That They Have an Interest Charge Added.**

The changes in the tax laws made by the Legislature have been studied by Treasurer Campbell, with the result that he has found a lot of things that the general public will be decidedly interested in knowing. The general public pays the taxes, and it is not the rule for it to be characterized by any wild rush in doing it. However, this may be changed somewhat in the future, because the penalty for delinquency has been very materially increased under the new law.

There was a penalty of ten per cent under the old system, and it stopped at that. In addition to this ten per cent penalty, which remains under the new law, interest is added at the rate of ten per cent per annum, the interest beginning to run against delinquents fifteen days after the ten per cent penalty is assessed. This is to give those who may become delinquent one more chance before interest will begin to run against them.

This provision of ten per cent interest against delinquents applies to all taxes save the income tax, upon which interest for the delinquency will be charged at the rate of one per cent per month and every fraction of a month. It was the purpose to have the interest at this same rate on all taxes delinquent, but the Senate amended the rate to ten per cent per annum on all taxes save that on incomes.

After January 1, 1906, personal and property taxes will be collected half in May and half in November, instead of in a lump sum, as now.

"This will be much more convenient all round," said Treasurer Campbell, yesterday. "It will not take so much money out of general circulation at tax-paying time; it will be easier for the tax-payers, and we here will not have to wait so long for our money as we do now."

Poll taxes under the new law will be due on January 1, and will become delinquent on March 31, as now.

All specific taxes, such as the dog tax, the cart tax, the hack tax, will be payable in May.

The tax on automobiles, formerly five dollars, is increased to twenty dollars.

The tax on carts has been raised from two to five dollars under the new law.

The bicycle tax remains as now, at one dollar per year, but all bicycles must be tagged, and there will be an additional cost of ten cents for each tag. And a bicycle found without a tag will be seized by the police wherever it is found and held until the tag is bought and the tax paid. In this way it is hoped to catch the Japs and others whose wheels are always found to be borrowed when the tax collector comes around.

After this year, the income tax will be levied as of January 1, instead of July 1, as now. That is, on the first of next July, the income tax return for the preceding year will be made, as usual. Then, on the first of January, 1906, a return must be made of income for the preceding six months, and thereafter the returns will be made on the first of January, annually. This is done for the convenience of the plantations, which make their annual returns and close up their books on the first of the year, and of business men who, for the most part, follow the same system. In assessing this tax heretofore, the fact that returns were made in the middle of the year has been found to be a source of great inconvenience all around, and very often the best a business man or plantation manager could do was to give an estimate of probable income. As before stated, the interest provision running against income taxes delinquent will be at the rate of one per cent for every month or fraction of a month.

The new law changes the insurance tax so that all insurance companies doing business in the Territory, save life insurance concerns, are taxed on their gross instead of their net receipts, with losses deducted.

There are also some important changes in the laws governing the filing of incorporation papers. For filing articles of incorporation, the fee will be twenty cents for each one thousand dollars of capital stock, but in no case less than \$25.

For filing notices of increase in the capital stock of corporations, the fee will be twenty cents for each one thousand dollars of increase, but in no case less than \$20.

For filing articles of copartnerships entering into corporations, the fee will be twenty cents for each one thousand dollars of capital stock beyond the total capitalization of the firms interested, but in no case less than \$25.

The fee for the extension or renewal of articles of incorporation is the same as for the original filing.

The fee for an amendment to certificates of organization is \$25.

The fee for filing annual exhibits of corporations is \$20.

The fee for filing lists of officers is one dollar.

The fee for filing certificates not otherwise specially provided for is five dollars.

None of these fees, however, are required of societies formed for religious or charitable purposes.

## RAPID TRANSIT CARS AGAIN MAKING TIME

The Rapid Transit cars yesterday began to move on time again, and the public inconvenience is at an end.

"The Governor gave permission to adopt the new schedule under the speed bill passed by the Legislature before he started on his trip around the island," said Manager Ballentyne yesterday. "As soon as we received the permission, we took steps to put the new schedule into operation, and by 1:30 in the afternoon we had the cars making time all over the system, the connections all being made and everything working harmoniously."

"The permission of the Governor is to increase the old speed limit forty per cent on all lines within the city limits proper. On the King street line, from McCully street to Diamond Head, on the Waialae line, and on the Manoa valley line, we are given permission to run at the full twenty-mile rate."

And so ends the latest attempt to knock out the Rapid Transit in a system that will, perhaps, mark an improvement of the already excellent service. Or, if it does not, it will make a service as good as it was before the recent attack began, and that was good enough. There will be no more long waits on switches for cars that are behind time; no more of the five minutes arbitrarily taken between switches to conform to an arbitrary speed limit, and when a car does get behind its running time, for any reason, the motorman will have some reasonable chance to make up what he has lost and get to his next connection on time.

## DEATH OF FITZHUGH LEE THE FAMOUS SOLDIER



FITZHUGH LEE.

(ASSOCIATED PRESS CABLEGRAM.)

WASHINGTON, April 29.—General Fitzhugh Lee is dead.

Fitzhugh Lee, nephew of the late General Robert E. Lee of Virginia, was a descendant of the Lees of the Revolution, who were closely related to George Washington by marriage. Fitzhugh Lee has had a brilliant career. He was born in Clermont, Fairfax county, Va., November 10, 1835, the son of Commodore Sydney Smith Lee, U. S. N., and Anna Maria Mason Lee. He graduated from the U. S. Military Academy in 1856, and was commissioned a second lieutenant in the Second Cavalry, and was severely wounded in a fight with Indians. He was instructor of cavalry at West Point, 1860-61, but resigned his commission in the latter year to enter the Confederate service, and was adjutant general of Ewell's brigade, C. S. A., until September, 1861; Lieut.-Col. and Colonel First Virginia Cavalry, participating in all the battles of the Army of Northern Virginia, 1861-62; Brig.-Gen., 1862; Major-Gen., September, 1863. He had three horses shot under him and was himself severely wounded at Winchester, Va., September 19, 1864; commanded the whole cavalry corps, Army of Northern Virginia, March, 1865, until he surrendered to General Meade at Farmville. He was Governor of Virginia from 1886 to 1890, elected as a Democrat. His later fame came as U. S. Consul-General at Havana, Cuba, from 1893 until the declaration of the war with Spain in April, 1898. During this time Gen. Lee was a diplomatic but energetic official in a difficult post. The return of Consul-General Lee from Havana to the United States was a triumphal entry. At Washington, D. C., he was met at the depot at night by government officials, committees, brass bands, and almost the whole of the population of Washington. He made a speech that night from the balcony of the Shoreham Hotel which aroused the crowd to patriotic enthusiasm, which spread to the whole nation. In May, 1898, he was appointed a Major-General of Volunteers in the army against which he had fought from '61 to '65, and was placed in command of the Seventh Army Corps. After the war he became military governor at Havana, and later, as a Brigadier-General in the U. S. Regular Army, he was in command of the Department of Missouri. He always made his home at Richmond. His son is in the army.

## J. G. WOOLLEY STIRS UP THE CHURCHES ON TEMPERANCE THEMES

Hon. John G. Woolley, the prohibition leader, aroused the audience at the Opera House last evening to action. Immediately following the completion of his masterly address on his favorite topic, Senator C. H. Dickey arose in the midst of the audience and moved a vote of thanks be tendered the lecturer for his great effort. This was seconded by W. R. Castle and a unanimous vote was accorded Mr. Woolley. He replied to the honor by saying it would be a lack of appreciation if he did not say that he was moved by the thanks of the audience.

It was then that Rev. John W. Wadman, president of the Anti-Saloon League, under whose auspices the lecture was given, made this announcement concerning Rev. Stephen Desha. "Rev. Stephen Desha, pastor of the Hall church at Hilo, Hawaii, and one of the greatest of Hawaiian orators today, has been selected by the Anti-Saloon League as its agent for the coming year, to do practical work for the temperance cause in the Territory. Mr. Desha has not yet signified his acceptance, which depends upon whether or not his church will release him as its pastor. Mr. Desha has been selected because of his prestige and because it is believed he will be a valuable worker among the Hawaiian people."

Upon the stage with Mr. Woolley and Rev. Mr. Wadman were Attorney General Andrews, Rev. Stephen Desha and Rev. E. R. Turner. The Kamehameha School Glee Club sang songs at the opening of the exercises, following which Mr. Wadman said the meeting had been called under the auspices of the Anti-Saloon League. He called attention to the presence of the Attorney General and introduced him to the audience.

The Attorney General said that if he

were on the mainland it would be no difficult task to introduce a man so well known as Mr. Woolley. He said Mr. Woolley was present to speak on a question of great importance to the people of the community. "We are seeking to know how to act in this matter of Christian citizenship and good government," said he. "Mr. Woolley comes before us when we are on the eve of an election, when the people will choose their officials in the Territory of Hawaii; and when they are to know if it is to be a success and bring us prosperity, or not. It must be wisely regarded; you must be responsible for the men chosen. We are to be congratulated that such a distinguished orator as Mr. Woolley is here tonight to speak to us at this time, on good citizenship and good government."

### MR. WOOLLEY'S ADDRESS.

Mr. Woolley, on being introduced, quoted some words of scripture to the effect that "our hands should be cleansed." He put three very simple political lessons gleaned from the gospel to the audience. First, was the responsibility of the Christian government for the protection of the weak, the tempted, the helpless, the over-matched and the overborne of the citizenship of the country. Second, the responsibility under such government of the cultured classes, the judges, the elders, etc., especially those who call themselves Christian citizens for the protection of the moral tone of the government and the upbuilding of the Divine authority over human judges to affirm, reverse or modify them. These three principles, he said, cropped out of the old ledge of the gospel. He said he would work the whole vein, to use a homey mining (Continued on Page 7.)

## MEDIATORS ARE AT WORK

**There May be Peace Between Russia and Japan at the Instance of America.**

(ASSOCIATED PRESS CABLEGRAMS.)

WASHINGTON, April 29.—It is expected that peace will emanate from Washington. The German and French ambassadors, subsequent to a conference with President Roosevelt, will sail home to learn the wishes of their governments. Sir Mortimer Durand, the British ambassador, leaves today.

LINEVITCH IS BOASTFUL.

GUNSHU PASS, April 29.—General Linevitch, in an interview, declares his readiness to take the offensive. He expressed regret for the retreat from Mukden and said the peril from the Japanese was exaggerated. The rough country about here is preventing observation of the present movements of the Japanese.

ROJESTVENSKY'S FOOD SUPPLY.

SAIGON, April 29.—The Russian fleet has provisions for six months.

## MINISTER BOWEN IN TROUBLE.

WASHINGTON, April 29.—Minister Bowen will be ordered to leave Caracas and report to Washington to explain charges made by him against his predecessor, Mr. Loomis. His usefulness in Venezuela is marred and his return unlikely.

## FEDERAL POWER DEALS WITH CHICAGO'S STRIKE

CHICAGO, April 29.—The United States Government has been drawn into the strike, a Federal injunction against the strikers having been issued. Three thousand five hundred teamsters are out and rioting is increasing. There is a possibility that troops will interfere.

## PADEREWSKI IS ILL.

NIAGARA, April 29.—Ignace Paderewski, the great pianist, has cancelled his tour because of an attack of neuritis.

## NAN PATTERSON CASE CLOSED.

NEW YORK, April 29.—The Nan Patterson case has been closed. There was no testimony for the defense.

## IS SECRET SERVICE MAN WORKING IN HONOLULU?

Hatter's successor is said to be in Honolulu. A recent arrival, described as of somewhat slender build, medium height, wearing a grayish moustache, a light suit of clothes and a straw hat, has been decided upon as a detective, either a Pinkerton, or a Secret Service man.

The news reached here some time ago that Chief Wilkie of the United States Secret Service intended to establish a branch here. Some time has elapsed since that announcement was made, and it is said the man is now on the ground.

The fact that such a man reports every day to a certain business man who has close relations with government officers, gives credence to the story.

## MILK WAGON RAMS AN ELECTRIC CAR

A milk wagon with two Japanese on the seat collided with the fender of an electric car from Waikiki standing at the Pawa transfer junction yesterday forenoon. The driver had tried to make a sharp turn to the left after the wagon passed the body of the car, as if he did not see the forward works. Both men tumbled over the front of the wagon, the heavier of the two taking a header. They picked themselves up, apparently having suffered no bone fractures, and while getting their rig

under way grinned while the motorman addressed them in mild tones. "What are you trying to do?" he asked them. "You can't hurt the car. Do you take this for a Russian battleship?"

It looked as if the milk wagon was being played for torpedo practice, for when it got under way again it made an ineffectual dash at the steam roller over by the Cummings gate. This collision is the first accident on the trolley line since the speed law was passed. Had the car been going the wagon might have hit it amidships and drowned the passengers in milk.

## NEW KOREAN CHURCH.

The New M. E. church for Koreans recently erected at Ewa will be dedicated next Sunday afternoon at 3:30 by John W. Wadman, superintendent of Methodist Missions. This is the first Korean church erected on this island.